

2019

**CERTIFICATE**

To the Clerk of McPherson, State of Kansas  
We, the undersigned, officers of

**City of Windom**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2019			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	104,600	30,102	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	5,300		
Solid Waste		8	8,200		
Sewer		9	8,800		
Sewer Lift Station Project		9	10,522		
Water		10	74,195		
		10			
<b>Totals</b>		xxxxxx	211,617	30,102	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization		12			
<b>Tax Lid Limit (from Computation Tab)</b>				<b>41,820</b>	Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**41,820**  
**NO**

Assisted by:

Address:

611 Main St / P.O. Box 38

Windom, KS 67491-0038

Email:

[cityofwindomks@embarqmail.com](mailto:cityofwindomks@embarqmail.com)

Date Attested: Aug. 28 2018

Hollie D. Mahoy  
County Clerk

Juan Bernal  
Erber Van Vickle  
Daniel Aguirre  
Ed de Beyer  
Ally  
Dana Hoffman  
Governing Body

2019

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**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**41,820**  
**NO**

Nov 1, 2018 Total  
Assessed Valuation

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_  
611 Main St / P.O. Box 38  
Windom, KS 67491-0038  
Email: \_\_\_\_\_  
[cityofwindomks@embargmail.com](mailto:cityofwindomks@embargmail.com)

Date Attested: 2018

County Clerk

Governing Body

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published and hearing held.  
Latest date for notice to be published in your newspaper: July 29, 2018

Time:

Location:

Available at:

**Input Sheet for City Budget Workbook**

Enter city name ("City of \_\_\_\_"): 

City of	Windom
McPherson	County

Enter county name followed by "County": 

McPherson	County
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Enter year being budgeted (YYYY): 

2019
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CPI Percentage - 5 Year Average 

1.40%
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CPI Percentage - Preceding Year 

2.10%
-------

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the 2018 Budget, Certificate Page:  
\*If amended, then use the amended figures.\*

Fund Names:	Statute	2018 *Expenditures*	2017 Ad Valorem Tax
General	12-101a	105,100	29,325
Debt Service	10-113		
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2018 Budgeted Year			29,325

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2017 Ad Valorem Tax	%
	0.00%
	0
	0
	0
	0

Other (non-tax levy) fund names:

Special Highway	5,300
Solid Waste	8,600
Sewer	11,000
Sewer Lift Station Project	10,522
Water	70,500

Single No Tax Levy Fund:


Total Expenditures for 2018 Budgeted Year 

211,022
---------

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2018 Budget, Budget Summary Page

	2016 Tax Rate (2017 Column)
General	61.744
Debt Service	0.000
Library	0.000
0	
0	
0	
0	
Total	61.744

Total Tax Levied (2017 budget column) 

27,357
--------

Assessed Valuation (2017 budget column) 

443,077
---------

Outstanding Indebtedness, January 1:	2016	2017
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	375,189	365,813
Lease Purchase Principal	0	0

**Note: All amounts are to be entered as whole numbers only.**

**From the County Clerk's Budget Information**

Total Assessed Valuation for 2018	465,524
New Improvements for 2018	7,621
Personal Property - 2018	5,071
<b>Territory Added: (Current Year Only)</b>	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2018	0
Personal Property - 2017	5,181
Expiration of Property Tax Abatements	0
Gross earnings (intangible) tax estimate for 2019	0
Neighborhood Revitalization	0

Actual Tax Rates for the 2018 Budget:

<b>Fund</b>	<b>Rate</b>
General	61.752
Debt Service	0.000
Library	0.000
0	
0	
0	
0	
<b>Total</b>	<b>61.752</b>

Final Assessed Valuation from the November 1, 2017 Abstract	474,886
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**From the County Treasurer's Budget Information - Budget Year Estimates**

Motor Vehicle Tax Estimate	5,740
Recreational Vehicle Tax Estimate	294
16/20 M Vehicle Tax Estimate	0
Commercial Vehicle Tax Estimate	0
Watercraft Tax Estimate	82
LAVTR	0
City and County Revenue Sharing	0

**Computation of Delinquency**

Actual Delinquency for 2016 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\* 5.0%

**\*\*Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year

**From the League of Municipalities' Budget Tips (Special City and County Highway Fund)**

2019 State Distribution for Kansas Gas Tax	3,390
2019 County Transfers for Gas***	0
Adjusted 2018 State Distribution for Kansas Gas Tax	3,380
Adjusted 2018 County Transfers for Gas***	0

**\*\*\*Note:** Only used when a portion of the County monies are distributed to the Cities under the K.S.A. 79-3425c

**From the 2017 Budget Certificate Page**

Funds	2017 Expenditure Amounts Budget Authority
General	105,280
Debt Service	0
Library	0
0	
0	
0	
0	
Special Highway	3,350
Solid Waste	8,190
Sewer	9,600
Sewer Lift Station Pr	10,522
Water	68,759
0	
0	

Note: If the 2017 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.



City of

2019

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>29,325</u>
2. Library levy in 2018 budget	- \$ <u>          </u>
Other tax entity levy in 2018 budget	- \$ <u>          </u>
3. Net tax levy	\$ <u>29,325</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ <u>7,621</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>5,071</u>	
5b. Personal property 2017	- <u>5,181</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>7,621</u>	
11. Total estimated valuation July 1, 2018	<u>465,524</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0166</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>488</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>411</u>	
16. Total Percentage Adjustments	\$ <u>899</u>	

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>500</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud,		+	<u>8,500</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>1,396</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u>1,200</u>	
23. Law enforcement expenses - 2019 budget:		+	<u>11,940</u>	
Law enforcement expenses - 2018 budget:		-	<u>11,940</u>	
CPI adjustment	1.40%		<u>167</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u></u>	
Fire protection expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u></u>	
Emergency medical expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>11,596</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Total Computed Tax Levy</b>		<u><b>41,820</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>	



**Other Tests - Lost Valuation Test**

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		411
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		411

**Exemption from Election Requirment** **Yes**

City of

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	29,325	5,740	294	0	0	82
Debt Service						
Library						
TOTAL	29,325	5,740	294	0	0	82

County Treas Motor Vehicle Estimate	5,740	
County Treas Recreational Vehicle Estimate	294	
County Treas 16/20M Vehicle Estimate	0	
County Treas Commercial Vehicle Tax Estimate	0	
County Treas Watercraft Tax Estimate		82

Motor Vehicle Factor	0.19574	
Recreational Vehicle Factor	0.01003	
16/20 Vehicle Factor	0.00000	
Commercial Vehicle Factor	0.00000	
Watercraft Factor	0.00280	

City of

2019

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
Capital Improvements	General	-	10,000	20,000	12-1,118
General	Capital Improvements	-	-	-	12-1,118
	<b>Totals</b>	0	10,000	20,000	
	<b>Adjustments*</b>		0	0	
	<b>Adjusted Totals</b>	0	10,000	20,000	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Revolving Loan	9/1/2005	3/31/2027	2.57	169,907	88,195	3/1, 9/1	3/1, 9/1	1,998	8,309	1,804	8,524
Rural Develop-Water Line	9/1/13	9/1/2053	2.50	296,000	260,177	4/1	4/1	6,623	4,729	6,507	4,845
Total Other					348,372			8,621	13,038	8,311	13,369
Total Indebtedness					348,372			8,621	13,038	8,311	13,369



City of

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	27,802	24,968	17,455
Receipts:			
Ad Valorem Tax	25,704	29,325	xxxxxxxxxxxxxxxx
Delinquent Tax	840	1,400	2,000
Motor Vehicle Tax	5,492	5,600	5,740
Recreational Vehicle Tax	280	300	294
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	82	82
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Transfer Capital Improvement to General	0	0	1,500
Compensating Use Tax	2,493	2,500	2,700
Local Sales Tax	12,514	13,000	15,000
Franchise Tax	7,165	7,300	8,500
Economic Development	138	200	200
Park Grant	1,030	1,030	1,030
License/Permits/Fees	2,265	3,000	4,000
Personal Property	3,895	4,000	7,500
Surcharge	2,711	3,000	3,000
Other	100	1,000	1,400
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	46	50	80
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,000	4,500	5,450
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>68,673</b>	<b>76,287</b>	<b>58,476</b>
<b>Resources Available:</b>	<b>96,475</b>	<b>101,255</b>	<b>75,931</b>
Expenditures:			
Salaries & Wages	51,047	50,000	51,000
Employee Benefits	0	0	0
Law Enforcement Expenses	2,035	5,000	6,000
Repairs and Maintenance	141	7,000	8,000
Street Lights	5,545	5,600	6,000
Streets	3,756	4,000	7,000
Park	2,623	3,000	4,000
Other	160	2,000	5,000
Sewer Improvements	0	1,200	8,000
Cash Forward (2019 column)			
Miscellaneous	6,200	6,000	9,600
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>71,507</b>	<b>83,800</b>	<b>104,600</b>
Unencumbered Cash Balance Dec 31	24,968	17,455	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	105,280	105,100	104,600
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			104,600
Tax Required			28,669
Delinquent Comp Rate: 5.0%			1,433
Amount of 2018 Ad Valorem Tax			<b>30,102</b>

CPA Summary

**Desired Carryover Into 2020**

Desired Carryover Amount:	\$0
Estimated Mill Rate Impact:	
<b>2019 Tot Exp/Non-Appr Must Be:</b>	<b>\$0</b>
Expenditures Must Be Changed by:	<b>\$0</b>

**Projected Carryover Into 2020**

\$17,455	2018 Ending Cash Balance (est.)
\$58,476	2019 Non-AV Receipts (est.)
\$28,669	2019 Ad Valorem Tax (est.)
\$104,600	Total 2019 Resources Available
\$75,082	Less 2017 Expenditures + 5%
<b>\$29,518</b>	<b>Projected 2020 Carryover (est.)</b>

**Mill Rate Comparison**

64.663	2019 Fund Mill Rate
61.752	2018 Fund Mill Rate
64.663	Total 2019 Mill Rate
61.752	Total 2018 Mill Rate

Computed 2019 tax levy limit amount	\$0
Total 2019 tax levy amount	\$30,102

City of

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,409	4,807	5,387
Receipts:			
State of Kansas Gas Tax	3,359	3,380	3,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,359</b>	<b>3,380</b>	<b>3,390</b>
<b>Resources Available:</b>	<b>5,768</b>	<b>8,187</b>	<b>8,777</b>
Expenditures:			
Street Repair and Maint	950	2,800	3,300
Wages	11	0	2,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>961</b>	<b>2,800</b>	<b>5,300</b>
Unencumbered Cash Balance Dec 31	4,807	5,387	3,477
2017/2018/2019 Budget Authority Amount	3,350	5,300	5,300

Adopted Budget <b>Solid Waste</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,175	7,894	9,566
Receipts:			
Charges to Customers	9,702	9,772	9,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>9,702</b>	<b>9,772</b>	<b>9,800</b>
<b>Resources Available:</b>	<b>15,877</b>	<b>17,666</b>	<b>19,366</b>
Expenditures:			
McPherson Area Solid Waste	7,983	8,100	8,200
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,983</b>	<b>8,100</b>	<b>8,200</b>
Unencumbered Cash Balance Dec 31	7,894	9,566	11,166
2017/2018/2019 Budget Authority Amount	8,190	8,600	8,200

CPA Summary

City of

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,000	11,987	21,117
Receipts:			
Charges to Customers	12,368	13,600	14,000
Emergency Fund	1,570	1,730	1,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>13,938</b>	<b>15,330</b>	<b>15,900</b>
<b>Resources Available:</b>	<b>16,938</b>	<b>27,317</b>	<b>37,017</b>
Expenditures:			
Wages	2,623	2,700	2,800
Supplies and Repairs	2,328	3,500	6,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,951</b>	<b>6,200</b>	<b>8,800</b>
Unencumbered Cash Balance Dec 31	11,987	21,117	28,217
2017/2018/2019 Budget Authority Amount	9,600	11,000	8,800

Adopted Budget <b>Sewer Lift Station Project</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,354	7,716	9,194
Receipts:			
Charges to Customers	11,884	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>11,884</b>	<b>12,000</b>	<b>12,000</b>
<b>Resources Available:</b>	<b>18,238</b>	<b>19,716</b>	<b>21,194</b>
Expenditures:			
KS Dept Health & Env - Loan Payment	10,522	10,522	10,522
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>10,522</b>	<b>10,522</b>	<b>10,522</b>
Unencumbered Cash Balance Dec 31	7,716	9,194	10,672
2017/2018/2019 Budget Authority Amount	10,522	10,522	10,522

CPA Summary

City of

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,906	8,178	7,996
Receipts:			
Water Sales	46,078	47,000	47,000
Meter Fees	16,398	19,200	20,000
Interest Income	290	500	500
Other Income	200	300	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>62,966</b>	<b>67,000</b>	<b>68,000</b>
<b>Resources Available:</b>	<b>69,872</b>	<b>75,178</b>	<b>75,996</b>
Expenditures:			
Salaries & Wages	22,449	29,000	35,000
Water Purchases	16,570	17,000	18,000
Prof Services	7,499	6,000	6,000
Repairs and Supplies	1,797	1,790	1,800
Insurance	1,724	1,737	1,740
Taxes			
Utilities	304	304	304
Loans	11,351	11,351	11,351
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>61,694</b>	<b>67,182</b>	<b>74,195</b>
Unencumbered Cash Balance Dec 31	8,178	7,996	1,801
2017/2018/2019 Budget Authority Amount	68,759	70,500	74,195

Adopted Budget <b>0</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary



2019

# NOTICE OF BUDGET HEARING

The governing body of  
City of

will meet on August 8, 2018 at 5:30 PM at City Hall, 611 Main Street, Windom, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Budget Authority for Expenditures	Proposed Budget for 2019	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*		Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	71,507	61.744	83,800	61.752	104,600	30,102	64.663
Debt Service							
Library							
Special Highway	961		2,800		5,300		
Solid Waste	7,983		8,100		8,200		
Sewer	4,951		6,200		8,800		
Sewer Lift Station Project	10,522		10,522		10,522		
Water	61,694		67,182		74,195		
Totals	157,618	61.744	178,604	61.752	211,617	30,102	64.663
Less: Transfers	0		10,000		20,000		
Net Expenditure	157,618		168,604		191,617		
Total Tax Levied	27,357		29,325		xxxxxxx		
Assessed Valuation	443,077		474,886		465,524		

Outstanding Indebtedness,

January 1,	2016
G.O. Bonds	0
Revenue Bonds	0
Other	375,189
Lease Purchase Principal	0
Total	375,189

\*Tax rates are expressed in mills

2017
0
0
365,813
0
365,813

2018
0
0
348,372
0
348,372

Dara Hoffman

City Official Title: City Clerk

### Estimated Value Of One Mill For 2019

The estimated value of one mill would be: \$466.00

### Want The Mill Rate The Same As For 2018?

2018 Mill Rate Was: 61.752  
2019 Tax Levy Fund Expenditures Must Be \$0  
Reduced By: -\$1,355

### Impact On Keeping The Same Mill Rate As For 2018

2019 Ad Valorem Tax Revenue: \$30,102  
2018 Ad Valorem Tax Revenue: \$28,747  
Change in Ad Valorem Tax Revenue: \$1,355

### What Mill Rate Would Be Desired?

Current 2019 Estimated Mill Rate: 64.663  
Desired 2019 Mill Rate: 0.000  
2019 Ad Valorem Tax: \$0  
2019 Tax Levy Fund Exp. Changed By: \$0

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 465,524Valuation Factor: 465.524Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor: 

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,  
 ss, April Newfeldt  
 Being first duly sworn, deposes and says: That she is  
 the Business Office Clerk of the

## The McPherson Sentinel

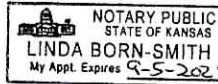
A daily newspaper printed in the State of Kansas, and  
 published in and of general circulation in McPherson  
 County, Kansas, and that said newspaper is not a  
 trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50  
 times a year, Has been so published continuously and  
 uninterruptedly in said county and state for a period  
 of more than five years prior to the first publication of  
 said notice; and has been admitted at the post office  
 of McPherson, Kansas in said County as second class  
 matter.

That the attached notice is a true copy thereof and  
 was published in the regular and entire issue of said  
 newspaper for: 1 insertions, the first  
 publication being, July 26, 2018, subsequent  
 publications being made on the following dates:

Signature: April Newfeldt  
 Job Title: Business Office Clerk

Subscribed and sworn to, before me, on the 26 day  
 of July 2018.



Name: Linda Born-Smith  
 Notary Public  
 My commission expires: Sept 5, 2021

Total Amount of Publication: \$ 118.13

Description: Certificate  
City of Wincom  
Adopted Budget 2019

**LEGAL PUBLICATION**

**CERTIFICATE**  
 To the Clerk of McPherson, State of Kansas  
 We, the undersigned, officers of  
 City of Wincom

at: (1) the hearing mentioned in the attached publication was held;  
 e Budget Hearing this budget was duly approved and adopted as the  
 munn expenditure for the various funds for the year 2019; and  
 noon(s) of 2018 Ad Valorem Tax are within statutory limitations.

2019 Adopted Budget			
Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
for 2019			
2			
3			
4			
5			
6			
K.S.A.			
12-101a	7	104,600	30,102
10-113			
12-1220			
8		5,300	
8		8,200	
9		8,800	
9		10,522	
10		74,195	
10			
xxxxxx		211,617	30,102
11			County Clerk's Use Only
12			Nov 1, 2018 Total Assessed Value

tion Tab)  
 Election? 41,820  
NO

Governing Body

McPherson Sentinel Thursday, July 26, 2018 (112)

STATE OF KANSAS, COUNTY OF MCPHERSON,  
ss, April Newfeldt.  
Being first duly sworn, deposes and says: That she is  
the Business Office Clerk of the

# The McPherson Sentinel

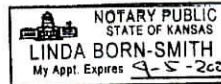
A daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, Has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for: 1 insertions, the first publication being, July 21, 2018 subsequent publications being made on the following dates:

Signature: April Newfellet  
Job Title: Business Office Clerk

Subscribed and sworn to, before me, on the 21 day  
of July 2018.



Name: Luid Bon-Smith  
Notary Public  
My commission expires: September 5, 2021

Total Amount of Publication: \$ 89.78

Description: Notice of Budget Hearing  
City of Windom  
Budget Summary